

146640  
**NOTICE OF RULE ADOPTION—FINAL RULE**

**STATE OF MISSISSIPPI**  
**Mississippi State Tax Commission**



Mississippi State Tax Commission  
Commission Secretary  
c/o Sam Polk, Esq.  
Post Office Box 22805  
Jackson, Mississippi 39225-2805  
(601) 923-7401  
CommSec@mstc.state.ms.us

**Specific Legal Authority Authorizing the promulgation of Rule:** 63-21-7, 63-23-7, 85-7-251 MCA

**Reference to Rules repealed, amended or suspended by the Proposed Rule:** *Title 35, Part VII, Subpart 06, Chapter 05 Mississippi Administrative Code*

**Date Rule Proposed:** December 18, 2009

**Explanation of the Purpose of the Proposed Rule and the reason(s) for proposing the rule:** This repeals the language in the previous rule because it is duplicated in another rule. The new language memorializes the avenues that that may be taken to sell a motor vehicle for repairing, towing and/or storage costs.

**The Agency Rule Making Record for this rule including any written comments received during the comment period and the record of any oral proceeding is available for public inspection by contacting the Agency at the above address.**

☒ An oral proceeding was held on this rule:

Date: December 18, 2009  
Time: 2:30 p.m.  
Place: Mississippi Library Commission

☐ An oral proceeding was not held on this rule.

**The Agency has considered the written comments and the presentations made in any oral proceedings, and**


☒ This rule as adopted is without variance from the proposed rule.

☐ This rule as adopted differs from the proposed rule as there are minor editorial changes which affect the form rather than the substance of the rule.

☐ The rule as adopted differs from the proposed rule. The differences however are:  
Within the scope of the matters in the Notice of Proposed Rule Adoption, the logical outgrowth of the contents of the Notice of Proposed Rule Adoption and the comments submitted in response thereto, and  
The Notice of Proposed Rule Adoption provided fair warning that the outcome of the proposed rule adoption could be the rule in question.

The entire text of the Proposed Rule including the text of any rule being amended or changed is attached.

**Effective Date of Rule:** February 1, 2010

  
**Signature and Title of Person Submitting Rule for Filing**